

The Influence Of Regional Financial Independence Ratio, Dependence Ratio And Effectiveness Ratio On Allocation Of Capital Expenditures To Government In North Sumatra

Atika Almasshadrina¹, Irawan²

Faculty Social Sains Universitas Pembangunan Panca Budi

Email : aalmasshadrina@gmail.com, irawan@dosen.pancabudi.ac.id

Abstract

This research aims to analyze the influence of Regional Financial Independence and Regional Expenditure Management on Financial Performance. The sample used in this research was 33 local governments. The observation period used in this research was 5 years so the number of observations in this research was 165 observation sample units. The data obtained were analyzed using statistical formulas, namely by using panel data analysis which was processed using the SPSS 19 program. The results of the partial analysis showed that the t-count value was $0.138 < 1.97$ (t-table) and sig was $0.890 > 0.05$, so H1 is rejected and H0 is accepted, it can be concluded that the regional financial independence ratio does not have a partially significant effect on the allocation of regional spending in Regency and City governments in North Sumatra. $2.721 > 1.97$ (t-table) and sig $0.007 < 0.05$, so H2 is accepted and H0 is rejected, it can be concluded that the regional dependency ratio has a partially significant effect on regional expenditure allocation in Regency and City governments in North Sumatra. The t-count value is $2.802 > 1.97$ (t-table) and sig $0.006 < 0.05$, so H3 is accepted and H0 is rejected, it can be concluded that the ratio has a significant partial effect on effectiveness on regional expenditure allocation in Regency and City governments in North Sumatra..

Keywords

Regional financial independence ratio, dependency ratio and effectiveness ratio, regional expenditure allocation

I. INTRODUCTION

APBD management capabilities reflect the financial management capabilities of local governments in operational and development financing. The APBD is an important policy instrument for the Regional Government. Because it can be used for priority regional spending, so it has the potential to create a fulfilling life for



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regional communities. Capital expenditures include capital expenditures, operations, as well as all unexpected needs. Budget allocation for capital expenditure that has been adjusted to regional needs aims to increase fixed assets. Capital expenditures are generally useful for more than 1 budget year, increasing assets and increasing operational and maintenance costs. Categories of capital expenditure include expenditure on buildings and structures, machinery, roads, irrigation, and similar physical categories.

Regional governments allocate funds in the form of capital expenditure budgets to increase fixed assets. This capital expenditure allocation is based on regional needs for facilities and infrastructure, both for the smooth implementation of government tasks and for public facilities. Capital expenditure is government expenditure whose benefits exceed one budget year and will increase assets and then increase routine expenditure such as operating costs and maintenance costs.

Syaiful (2016) capital expenditure is budget expenditure for the acquisition of fixed assets and other assets that provide benefits for more than one accounting period. To find out whether an expenditure can be included as capital expenditure or not, it is necessary to know the definition of fixed assets or other assets and the criteria for capitalization of fixed assets. Based on PP Number 12 of 2019 concerning Regional Financial Management, it explains that Capital Expenditures, as referred to in paragraph 1 letter b, are budget expenditures for the acquisition of fixed assets and other assets that provide benefits for more than one accounting period.

Table 1 Regional Expenditures in North Sumatra Province

Year	Regional Shopping
2018	873,639,477,216
2019	900,840,799,374
2020	789,395,591,349
2021	732,348,806,372
2022	696,581,644,850

Source: Data processed by researchers 2024

Based on the data above, it can be seen that the highest regional expenditure in 2019 was IDR 900,840,799,374, decreasing until 2022 to only IDR 696,581,644,850. This decline shows that the North Sumatra Province region is experiencing limitations in using the budget to carry out regional development due to the Covid-19 incident so that production activities have decreased.

Regional independence in the financial sector is characterized by the region's ability to fulfill some or all of its capital and operational expenditure needs through Regional Original Income. If the needs met by PAD increase, then the area will have a higher level of independence. This law applies in reverse. If the needs met by PAD increase slightly, then the area will have a lower level of independence. Financial independence for regions can be increased through maximizing PAD, thereby minimizing financial dependence on the central government.



Darise (2017), the financial independence of a region is greatly influenced by Regional Original Income (PAD) in meeting all government spending needs, both operational expenditure and capital expenditure. The more needs that can be met, the higher the level of independence of a region, and vice versa, the less expenditure that can be met with original regional income, the lower the level of independence of a region.

Regional financial independence is demonstrated by the size of regional original income compared to regional income originating from other sources. The higher the independence ratio means that the level of regional dependence on assistance from external parties (especially the central and provincial governments) is lower, and vice versa. The higher the independence ratio, the higher the community participation in paying regional taxes and levies, which is the main component of Original Regional Income. The higher the community's participation in paying regional taxes and levies, the higher the level of community welfare

Table 2 Independence Ratio of North Sumatra Province

Year	Locally Generated Revenue	Central Transfer	Ratio	Criteria
2018	5,192,045,350,369	29,075,768,873,102	17.86%	Very Low
2019	5,551,134,985,314	30,358,479,249,713	18.29%	Very Low
2020	5,077,070,121,746	30,439,897,508,351	16.68%	Very Low
2021	6,786,521,621,000	33,294,336,207,475	20.38%	Very Low
2022	5,906,230,315,068	34,002,199,895,255	17.37%	Very Low

Source: Data processed by researchers 2024

Based on the data above, it can be seen that during the 2018-2022 period, the criteria for the blood financial independence ratio were at very low criteria, meaning that the regional government was still very dependent on central transfers, where local original income was still very small, so it needed assistance to realize the regional development program. Riswan's (2014) research results show that the regional independence ratio has a positive and significant effect on the spending ratio. Meanwhile, the results of Handayani's (2011) research show that the regional independence ratio has a positive and insignificant effect on the capital expenditure ratio.

The regional financial dependence level ratio is a ratio calculated by comparing the amount of transfer income received by the regional government with total regional



revenues. The higher the ratio, the greater the level of regional government dependence on central and/or provincial government revenues (Mahmudi 2018).

Table 3 Dependency Ratio of North Sumatra Province

Year	Locally Generated Revenue	Central Transfer	Ratio	Criteria
2018	9,075,768,873,102	42,802,921,545,733	67.93%	Normal
2019	9,358,479,249,713	5,978,913,674,636	66.03%	Normal
2020	9,439,897,508,351	9,075,768,873,102	104.69%	High
2021	9,294,336,207,475	9,358,479,249,713	109.67%	High
2022	9,002,199,895,255	9,439,897,508,351	111.70%	High

Source: Data processed by researchers 2024

Based on the table above, it can be seen that the dependency ratio of North Sumatra Province in 2018 was 67.93% and in 2019 it was 6.03%, which means it is moderate. The dependency ratio in 2020-2022 is quite high, indicating that North Sumatra Province is still very dependent on transfers originating from the center. The Effectiveness Ratio shows the ability of local governments to mobilize revenues according to targets. The Effectiveness Ratio is calculated by comparing actual revenue with the target.

Table 4 Effectiveness Ratio for North Sumatra Province

Year	Locally Generated Revenue		%
	Realization	Budget	
2019	1198407.26	1192632.60	100%
2020	1115490.41	1239751.05	90%
2021	1168216.11	1155600.89	101%
2022	1187223.49	1137851.30	104%

Source: Data processed by researchers 2024

Based on the data above, it can be seen that the effectiveness ratio of the province of North Sumatra is very low in 2020. This is caused by low PAD realization while the budget is too large. Based on the problems above, the researcher saw that there were problems related to the use of PAD by North Sumatra Province, so the researcher was interested in raising the research title: "The Influence of Regional Financial Independence Ratios, Dependency Ratios and Effectiveness Ratios on the Allocation of Capital Expenditures to the Government in North Sumatra".



Agency Theory (Agency Theory)

Signaling theory emphasizes the importance of information released by the company on the investment decisions of parties outside the company. Information is an important element for investors and business people because information essentially provides information, notes or descriptions of past, current and future conditions for the survival of a company and how its market effects are.

Accounting is a systematic process for producing financial information that can be used for decision making for its users (Irawan and Irawan, 2022). According to (Irawan and Zainal, 2018). In the public sector, agency problems occur between officials elected by the people as agents and voters (the public) as principals.

Agency problems arise when the principal delegates decision-making authority to the agent, or in an employment contract agreement between the principal and the agent. In an employment contract relationship, the party (agent) is morally responsible for maximizing the principal's profits, but on the other hand the agent also has an interest in maximizing their own welfare (Darise, 2018).

Syaiful (2016) states that the existence of different goals between the principal and the agent will give rise to agency problems. Agency problems are controlled by a decision-making system that separates management functions and supervisory functions. The separation of the management function which carries out planning and implementation of company policies and the control function which carries out ratification and monitoring of important decisions within the organization will give rise to a conflict of interest between these parties.

Regional Capital Expenditure

Riswan (2019), regional expenditure is budget expenditure to obtain fixed assets and other assets that provide benefits for more than one accounting period. To find out whether an expenditure can be included as capital expenditure or not, it is necessary to know the definition of fixed assets or other assets and the criteria for capitalization of fixed assets. Capital expenditures in Permendagri No.13 of 2006 concerning Guidelines for Regional Financial Management, namely, "expenditures made in the context of purchasing/procuring or constructing tangible fixed assets that have a useful value of more than 12 months for use in government activities, such as in the form of land, equipment and machinery, buildings and structures, roads, irrigation and networks, and other fixed assets

Regional Income Ratio

The regional financial income ratio describes the regional government's ability to realize the planned PAD compared to the set PAD target (Halim, 2018). Describes the ability of regional governments to realize planned regional original income compared to targets set based on regional real potential (Halim, 2018).

Locally-Generated Revenue

Original regional income is income obtained from regional income sources and managed by the regional government itself. Original regional income is the backbone



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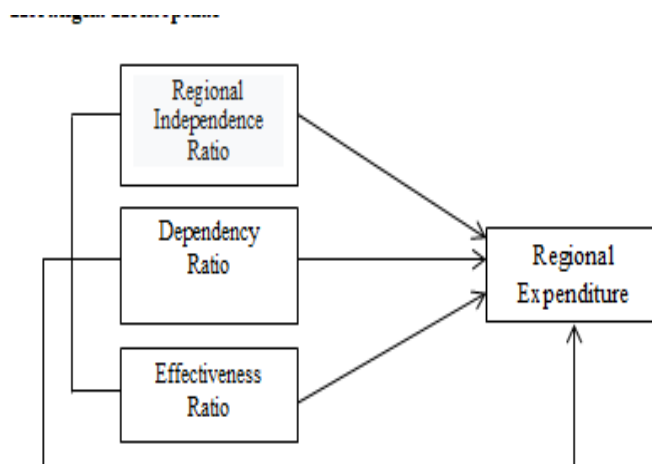
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of regional financing, therefore the ability to carry out the economy is measured by the size of the contribution made by Original Regional Income to the APBD. The greater the contribution that Regional Original Income can make to the APBD means the smaller the regional government's dependence on central government assistance.

Regional Financial Independence Ratio

The regional financial independence ratio shows the regional government's ability to finance its own government activities, development and services to the community who have paid taxes and levies (Halim, 2018). Riswan (2018), regional independence referred to in this research is the ability of regional income to finance regional government expenditure. So that dependence on the central government has a smaller proportion, and local original income is reduced.

Conceptual Framework



Picture 1. Conceptual Framework

Hypothesis

1. The partial regional financial independence ratio has a significant effect on the allocation of regional spending in Regency and City governments in North Sumatra.
2. The regional dependency ratio partially has a significant effect on the allocation of regional spending in Regency and City governments in North Sumatra.
3. The partial effectiveness ratio has a significant effect on the allocation of regional spending in Regency and City governments in North Sumatra.
4. The regional financial independence ratio, dependency ratio and effectiveness ratio simultaneously have a significant influence on the allocation of regional spending in Regency and City governments in North Sumatra.

1. METHODOLOGY

The research used in this research is causal associative quantitative research. According to (Manullang, M and Pakpahan, M, 2018) causal research (cause-effect relationship) is "research that wants to see whether a variable that acts as an independent variable has an effect on another variable that is a dependent variable.



The population in this research is the realization report of the Regency/City APBD in North Sumatra Province. The population used in this research was 33 districts/cities. The number of samples studied was 33 districts/cities. The APBD observation year used is 5 years (2019, 2020, 2021 and 2022).

II. RESEARCH RESULT

A. Results

Table 5 Multiple Linear Regression Analysis

Model	Unstandardised Coefficients		Standardized Coefficient
	B	Std Error	Beta
	-1.808	0.108	
Regional Independence Ratio	-0.005	0.039	-0.011
Dependency Ratio	0.430	0.158	0.213
Effectiveness Ratio	-0.073	0.026	-0.216

Dependent : Regional Expenditure

Source: Data processed by researchers 2024

Based on the table above, the Multiple Linear Regression equation can be formulated as follows:

$$Y = -1,808 - 0,005 X_1 + 0,430 X_2 - 0,073X_3$$

The interpretation of the multiple linear regression equation above is as follows:

1. If everything in the independent variables is considered non-existent then the Regional Expenditure Allocation (Y) value is -1.808.
2. If there is an increase in the Independence Ratio by 1 unit, then the Regional Expenditure Allocation (Y) will decrease by -0.005.
3. If there is an increase in the Dependency Ratio by 1 unit, then the Regional Expenditure Allocation (Y) will increase by 0.430.
4. If there is an increase in the Effectiveness Ratio by 1 unit, then the Regional Expenditure Allocation (Y) will decrease by -0.073.

Table 6 Hypothesis Partial Testing

Model	Unstandardised Coefficients	Standardized Coefficient	t	Sig



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	B	Std Error	Beta		
	-1.808	0.108		-16.819	0.000
Regional Independence Ratio	-0.005	0.039	-0.011	-0.138	0.890
Dependency Ratio	0.430	0.158	0.213	2.721	0.007
Effectiveness Ratio	-0.073	0.026	-0.216	-2.802	0.006

Dependent : Regional Spending

Source: Data processed by researchers 2024

Based on the partial test results in the table above, it can be seen that the test results for each independent variable are as follows:

1) The t-calculated value is $0.138 < 1.97$ (t-table) and sig $0.890 > 0.05$, so H1 is rejected and H0 is accepted, it can be concluded that the regional financial independence ratio has no partial significant effect on the allocation of regional spending in Regency and City governments in North Sumatra.

2) The t-calculated value is $2,721 > 1.97$ (t-table) and sig $0.007 < 0.05$, so H2 is accepted and H0 is rejected, it can be concluded that the regional dependency ratio has a partially significant effect on the allocation of regional spending in Regency and City governments in North Sumatra.

3) The t-count value is $2.802 > 1.97$ (t-table) and sig $0.006 < 0.05$, so H3 is accepted and H0 is rejected, it can be concluded that the ratio has a significant partial effect on effectiveness on regional expenditure allocation in Regency and City governments in North Sumatra.

Table 7 Hypothesis Simultant Testing ANOVA^b

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	1.574	3	.525	4.583	.004 ^a
Residual	18.429	161	.114		
Total	20.002	164			

a. Predictors: (Constant), X3, X1, X2

b. Dependent Variable:
Y



Source: Data processed by researchers 2024

Simultaneous hypothesis testing or F testing proves that the calculated F value is 4.583 which is greater than 2.66 and the significant value of 0.000 is smaller than 0.05 so it can be concluded that hypothesis 4 is accepted and hypothesis 0 is rejected so it can be concluded that the independence ratio, self-reliance ratio and effectiveness ratio have a significant simultaneous effect on regional expenditure allocation in Regency and City governments in North Sumatra.

Table 8 Coefficient of Determination Test (Adjust R2)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.480	.079	0.62	,338

Predictors: Dependent Variable: Y

Source: Data processed by researchers 2024

The adjusted R Square value is 0.062, which means that the independence ratio, self-sufficiency ratio and effectiveness ratio are able to explain and influence regional spending allocations of 62%, the remainder of which is influenced by other variables not studied, namely 38%.

Discussion

1. The Influence of Regional Financial Independence on Regional Expenditure Allocations

The research results show that the t-value is $0.138 < 1.97$ (t-table) and the sig is $0.890 > 0.05$, so H1 is rejected and H0 is accepted, meaning that the regional financial independence ratio does not have a partially significant effect on the allocation of regional spending in Regency and City governments in North Sumatra. The results of this research are the same as the results of research (Wahyuni and Ardini, 2021) which states that the independence ratio has no effect on regional expenditure allocation.

Many regions depend on transfer funds from the central government, such as general allocation funds (DAU) and special allocation funds (DAK). Despite having financial independence, regional spending allocations are still influenced by the amount of funds received from the center. Regional budget management is often influenced by regional government policy priorities. Financial independence may not be accompanied by policies that support efficient and effective spending allocation..

2. Influence of Regional Dependency Ratio on Regional Expenditure Allocation

The research results show that the t-count value is $2,721 > 1.97$ (t-table) and sig $0.007 < 0.05$, so H2 is accepted and H0 is rejected, meaning that the regional



dependency ratio has a partially significant effect on the allocation of regional spending in Regency and City governments in North Sumatra. The results of this research are the same as the results of research (Sartika et al, 2017) which states that the dependency ratio has an effect on regional spending allocation.

A high dependency ratio indicates that the region is very dependent on funds from the central government. This can limit regional freedom in planning and allocating spending, as they must follow guidelines and policies set by the central government. Regions with high dependency tend to experience fluctuations in spending allocations, depending on the availability of funds from the center. If transfer funds are reduced, the region may have to cut spending on important sectors.

3. Effect of Effectiveness Ratio on Regional Expenditure Allocation

The research results show that the t-count value is $2.802 > 1.97$ (t-table) and $\text{sig } 0.006 < 0.05$, so H3 is accepted and H0 is rejected, meaning that the regional dependency ratio has a partially significant effect on regional expenditure allocation in Regency and City governments in North Sumatra. The results of this research are the same as the results of research (Andani, 2022) which states that the effectiveness ratio influences regional spending allocation.

Regions with a high effectiveness ratio tend to be better able to manage and use budgets optimally. This encourages better allocation of resources and avoids waste. The effectiveness ratio can help regions determine spending allocation priorities. By knowing which programs or activities provide the best results, local governments can focus more on investments that have a positive impact on society.

4. Influence of Regional Financial Independence, Regional Dependency Ratio and Effectiveness Ratio on Regional Expenditure Allocation

The results of the research show that the calculated F value is 4.583 which is greater than 2.66 and the significant value of 0.000 is smaller than 0.05, so it can be concluded that hypothesis 4 is accepted and hypothesis 0 is rejected, meaning that the independence ratio, self-sufficiency ratio and effectiveness ratio have a significant simultaneous effect on the allocation of regional spending in Regency and City governments in North Sumatra.

The needs and aspirations of local communities are the main consideration in determining spending allocations, especially for sectors such as health, education and infrastructure. Sources of income, such as regional taxes, levies, and transfer funds from the central government, greatly influence regional ability to allocate spending.

Conclusion

- 1) The regional financial independence ratio does not have a partially significant effect on regional expenditure allocation in Regency and City governments in



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North Sumatra as evidenced by the t-count value of $0.138 < 1.97$ (t-table) and sig $0.890 > 0.05$, so H1 is rejected and H0 is accepted,

- 2) The regional dependency ratio has a partially significant effect on regional expenditure allocation in Regency and City governments in North Sumatra as evidenced by the t-count value of $2.721 > 1.97$ (t-table) and sig $0.007 < 0.05$, so H2 is accepted and H0 is rejected, it can be concluded that.
- 3) The ratio has a significant partial effect on effectiveness on regional expenditure allocation in Regency and City governments in North Sumatra as evidenced by the t-count value of $2.802 > 1.97$ (t-table) and sig $0.006 < 0.05$, so H3 is accepted and H0 is rejected.

Suggestion

1. Increase local tax collection such as hotel, restaurant and advertising taxes. Expanding the types of levies imposed, such as public service levies.
2. Ensure that regional assets are managed well so that they can provide income, such as renting land or buildings. Encourage investment in projects that can benefit the region.
3. Increase efficiency in delivering services to the community to increase satisfaction and income from fees. Develop new services that can become a source of income.
4. Invite the community to participate in regional resource management, such as through local economic empowerment programs.
5. Increase transparency in the use of budgets and resources to build public trust. Providing support to Micro, Small and Medium Enterprises so that they can develop and contribute to regional income.

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